

Introduced _____
Public Hearing _____
Council Action _____
Executive Action _____
Effective Date _____

County Council Of Howard County, Maryland

2005 Legislative Session

Legislative Day No. **4**

Bill No. 9-2005

Introduced by: The Chairman at the request of the County Executive

AN ACT amending certain requirements of the room rental tax to clarify the amount of the tax that a hotelkeeper is required to remit to the County.

Introduced and read first time _____, 2005. Ordered posted and hearing scheduled.

By order _____
Sheila M. Tolliver, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on _____, 2005.

By order _____
Sheila M. Tolliver, Administrator

This Bill was read the third time on _____, 2005 and Passed ____, Passed with amendments ____, Failed ____.

By order _____
Sheila M. Tolliver, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ____ day of _____, 2005 at ____ a.m./p.m.

By order _____
Sheila M. Tolliver, Administrator

Approved by the County Executive _____, 2005

James N. Robey, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN ALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment.

1 **Section 1. *Be It Enacted*** by the County Council of Howard County, Maryland, that
2 *Section 20.405 “Remittance of room rental taxes to county” of Subtitle 4 “Room Rental*
3 *Tax” of Title 20 “Taxes, Charges, and Fees” of the Howard County Code is amended to*
4 *read as follows:*

5
6 **Title 20. Taxes, Charges, and Fees.**

7 **Subtitle 4. Room Rental Tax.**

8
9 **Section 20.405. Remittance of room rental taxes to county.**

10 (a) *Routine Remittance:* On or before the last day of each month, the hotelkeeper shall
11 pay the director of finance the room rental taxes collected during the prior month.

12 (b) *Remittance Upon Closing or Transfer of Hotel:* Within 5 calendar days after the
13 closing or transfer of ownership of [[an]] A hotel, the hotelkeeper shall pay the director of
14 finance the room rental taxes collected up to the date of closing or transfer.

15 (C) IF A HOTELKEEPER FAILS TO CHARGE AND COLLECT THE TAXES
16 REQUIRED BY THIS SUBTITLE, THE HOTELKEEPER SHALL PAY THE
17 DIRECTOR OF FINANCE THE AMOUNT THAT SHOULD HAVE BEEN
18 CHARGED AND COLLECTED.

19
20 **Section 2. *And Be It Further Enacted*** by the County Council of Howard County,
21 *Maryland, that this Act shall become effective 61 days after its enactment.*